IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITR No.79 of 1998
Date of decision: 6.9.2006

Devinder Kumar Aggarwal, Development Officer, LIC,Jhajjar,District Rohtak.

....Petitioner

versus

Commissioner of Income Tax, Haryana, Rohtak.

.....Respondent.

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. Yogesh Putney, Advocate, for the revenue.

JUDGMENT:

This judgment will dispose of ITR Nos.12, 160, 169, 189,271 of 1995, 74 and 79 of 1998.

Following questions of law have been referred for opinion of this court under section 256(1) of the Income Tax Act, 1961 (for short, 'the Act') by the Income Tax Appellate Tribunal, Delhi Bench “A”, New Delhi, arising out of its order dated 31.12.1996, in respect of assessment year 1992-93:-

> “1. Whether, on the facts and circumstances of the case, the Tribunal is right in holding the whole of incentive bonus as part of Salary under section 17 of the Income Tax Act?
>
> 2. Whether on the facts and circumstances of the case, the Tribunal is legally correct not to allow any expenses out of gross incentive bonus under section 10(14) of Income Tax Act in view of the Notification issued by Central Board of Direct Taxes.”

We find that the issue stands covered by judgment of this court in **B.M.Parmar v. CIT, (**1999) 235 ITR 679. In our recent judgment dated

5.9.2006 in ITR No.15 of 1995 (**The Commissioner of Income Tax, haryana, Rohtak v. Kamal Kishore Batra DO, LIC, Kalanaur, Rohtak**), we have answered the question in favour of the revenue and against the assessee.

Accordingly, questions referred are answered in favour of the revenue and against the assessee.

(Adarsh Kumar Goel)
Judge

Sept.6, 2006 (Rajesh Bindal)
'gs' Judge